

Payment in Lieu of Taxes Program
CFDA Number Unknown
Department of Community and Economic Development
Program 19

I. PROGRAM OBJECTIVES

This is a federal program in which money flows through the Department to cities located within the State's unorganized borough.

II. PROGRAM PROCEDURES

Pursuant to 31 USC 6901 - 6902 and 3 AAC 152.010.900, payments are allocated on the basis of a formula. Payments are provided on an annual basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

A payment received by a city under the Payment in Lieu of Taxes Program may be used for any purpose authorized by law for which the city otherwise has the power to expend money. This includes, but is not limited to, services, which relate to public safety, the environment, housing, social services, transportation, and governmental administration.

Suggested Audit Procedure

- Test financial and related records and determine the purposes for which the funds were expended.

B. ELIGIBILITY

The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching, level of effort, or earmarking requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

There are no reporting requirements.

E. SPECIAL TESTS AND REQUIREMENTS

There are no special provisions and tests, which the auditor is to complete.

Modified 5/00